

To the Clerk of Morris County, State of Kansas

We, the undersigned, officers of

Morris County

certify that: (1) the hearing mentioned in the attached publication was held; (2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2021; and (3) the Amount(s) of 2020 Ad Valorem Tax are within statutory limitations.

[illegible]

Assisted by:

Chelsey Schmidt

**Morris County Clerk**

Address:

501 W Main

Council Grove, KS 66846

Email:

morris@tctelco.net

Attest: 9/8/2020 2020

County Clerk

Tax Lid Limit (from Computation Tab)

**Does the County need to hold an election?**

6,575,393

NO

**Governing Body**

CPA Summary

## CERTIFICATE (2)

[illegible]

\*Note: The November 1 valuation should be entered only if an amount is entered in the ad valorem column.

Page No.

Page No.

The governing body of

## BUDGET SUMMARY

Estimated Tax Rate is subject to change depending on the final assessed valuation.

Assessed Valuation	76,115,476
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Total	1,305,000
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3,695,000

3,300,000

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## NOTICE OF BUDGET HEARING

	Prior Year Actual 2019		Current Yr Estimate 2020		Proposed Budget Year 2021			
Other District Funds	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2020 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
Burdick Cemetery	3,900	2.19500	4,550	2.16400	7,300	3,632	2.189	1,659,565
Cedar Grove Cemetery	1,700	0.53200	3,000	1.00000	6,657	2,122	0.983	2,158,472
Clarks Creek Cemetery	750	0.88400	5,000	0.85400	20,283	1,601	0.861	1,860,006
Comiskey Cemetery	7,146	16.56400	20,000	16.65100	30,000	11,179	12.887	867,437
Delavan Cemetery	13,464	1.79500	14,000	1.71600	23,125	8,863	1.674	5,295,812
Diamond Valley Cemetery	2,100	2.71900	3,500	2.57200	8,200	1,797	2.414	744,307
Downing-Kelso Cemetery	5,091	4.59500	8,500	5.24900	14,000	8,678	5.379	1,613,195
Dunlap Cemetery	5,380	1.01700	9,000	1.02700	14,326	4,129	1.025	4,026,648
Dwight-Morris Cemetery	9,065	1.34400	14,000	1.37500	40,625	9,714	1.348	7,206,320
Four Mile Cemetery	3,115	1.97600	15,000	1.92100	20,500	4,885	1.821	2,683,106
Highland Cemetery	2,582	2.67800	3,000	2.66100	4,305	1,800	2.590	694,861
Mitchell Valley Cemetery	4,403	0.57800	4,300	0.57500	4,600	2,638	1.195	2,207,035
Parker-Highland Cemetery	4,950	1.72500	6,500	1.68200	10,936	3,821	1.653	2,311,601
White City Cemetery	19,417	1.91400	20,000	1.88700	66,863	14,167	1.900	7,456,413
Wilsey Cemetery	10,317	2.36200	11,000	2.32100	21,443	7,368	2.206	3,340,187
Totals	93,380	42.87800	141,350	43.65500	293,163	86,394	40.125	

\*Tax rates are expressed in mills

Clerk

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Morris County

2021

NOTICE OF BUDGET HEARING

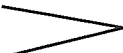

Other District Funds	Prior Year Actual 2019		Current Yr Estimate 2020		Proposed Budget Year 2021			
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Expenditures	2020 Ad Valorem Tax	Est. Tax Rate*	July 1 Est. Valuation
FD No. 1	4,368	2.42900	4,800	2.34000	5,665	4,352	2.371	1,835,174
FD No. 3	60	0.21400	70	0.21300	75	53	0.213	248,660
FD No. 4	6,199	5.03300	17,100	5.01900	43,000	15,476	4.903	3,156,510
FD No. 5	21,778	7.00500	19,000	6.94500	26,119	22,198	6.680	3,322,913
FD No. 6JT	29,684	2.61300	37,500	2.63100	186,100	24,242	2.574	9,417,427
FD No. 7	10,784	3.03200	13,000	3.05400	16,160	11,072	2.936	3,771,706
FD No. 8	24,100	3.34900	28,200	3.31500	33,800	25,538	3.219	7,932,625
FD No. 9JT	36,306	6.77500	52,000	6.82600	88,000	47,101	6.752	6,976,107
FD No. 10	2,617	2.27100	2,800	2.63000	3,100	2,871	2.651	1,082,905
FD No. 11	5,327	2.80100	5,800	2.73800	6,325	5,457	2.789	1,956,943
FD No. 12	24,100	2.00800	30,100	2.00900	40,058	20,100	1.287	15,615,159
FD No. 13	23,217	6.84100	25,000	6.75800	24,700	21,985	6.550	3,356,541
FD No. 14	9,415	2.26100	10,500	2.35400	10,850	9,357	2.226	4,204,151
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Totals	197,955	46.63200	245,870	46.83200	483,952	209,802	45.151	

\*Tax rates are expressed in mills

Clerk

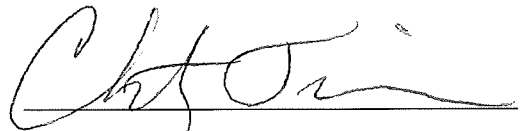
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# AFFIDAVIT OF PUBLICATION

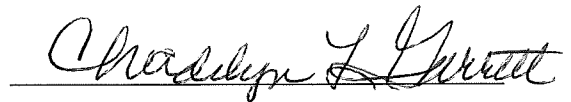
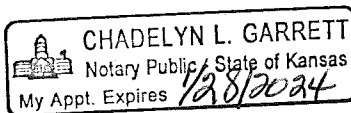
State of Kansas,  ss.  
Morris County 

CHRISTY JIMERSON, being first duly sworn, Deposes and says: That she is an employee of the Council Grove Daily Republican, a daily Newspaper printed in the State of Kansas, and published in and of general circulation in Morris County, Kansas, with a general paid circulation on a daily basis in Morris County, Kansas, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper is a daily published at least weekly 50 times a year, has been so published continuously and uninterruptedly in said county and state for a period of more than five years prior to the first publication of said notice; and has been admitted at the post office of Council Grove in said County as second class matter. That the attached notice is a true copy thereof and was published in the regular and entire issue of said newspaper for one time, the publication thereof being made as aforesaid on the 27th day of August, 2020.



Subscribed and sworn to before me this 22 day of September, 20 20



# **NOTICE OF BUDGET HEARING**

The governing body of

**Morris County**

will meet on September 8th, 2020 at 10:00 A.M. at Morris County Commission Meeting Room for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax.

Detailed budget information is available at Morris County Clerk's Office and will be available at this hearing.

## **BUDGET SUMMARY**

Proposed Budget 2021 Expenditures and Amount of 2020 Ad Valorem Tax establish the maximum limits of the 2021 budget.

Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2019		Current Year Estimate for 2020		Proposed Budget Year for 2021		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2020 Ad Valorem Tax	Est. Tax Rate*
General	2,827,536	24.985	2,928,416	21.598	2,632,374	1,415,016	17.785
Debt Service					136,492	106,217	1.335
Road & Bridge	2,845,689	30.513	3,191,000	29.381	3,191,000	2,464,712	30.979
Special Bridge	138,359	2.335	745,497	7.226	777,639	397,810	5.000
County Health	116,188	1.431	117,011	1.192	119,562	110,375	1.387
Hospital Maintenance	152,376	1.860	156,474	1.630	159,124	147,933	1.859
Noxious Weed	149,023		160,500	1.113	161,000	71,144	0.894
Employee Benefits	1,182,228	14.098	1,281,363	12.984	1,469,000	1,373,846	17.268
Mental Health	73,000	0.863	76,173	0.824	70,250	64,394	0.809
Reappraisal	200,756	2.300	210,207	2.380	221,650	202,811	2.549
Ambulance	148,188	1.702	151,011	1.416	151,562	130,408	1.639
Solid Waste	381,520		452,000		459,000		
Morris County 911	70,026		70,000		300,000		
Non-Budgeted Funds-A	1,240,168						
Non-Budgeted Funds-B							
Totals	9,525,057	80.087	9,539,652	79.744	9,848,653	6,484,666	81.504
Less: Transfers	733,253		560,000		235,000		
Net Expenditure	8,791,804		8,979,652		9,613,653		
Total Tax Levied	6,095,699		6,284,125		xxxxxxxxxxxxxxxxxxxx		
Assessed Valuation	76,115,476		78,803,345		79,561,735		

## Outstanding Indebtedness,

	2018	2019	2020
January 1,			
G.O. Bonds	0	0	3,300,000
Revenue Bonds	1,305,000	3,695,000	0
Other	0	0	0
Lease Pur. Princ.	0	0	0
Total	1,305,000	3,695,000	3,300,000

\*Tax rates are expressed in mills

Chelsey Schmidt

Clerk



Morris County

2021

**FUND PAGE - GENERAL DETAIL**

Adopted Budget

**General Fund - Detail Expenditures**

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
County Commission			
Salaries	55,211	57,000	57,000
Commodities		300	300
Contractual	10,192	12,000	12,000
Capital Outlay			
Total	65,403	69,300	69,300
County Clerk			
Salaries	111,972	112,000	118,000
Commodities		800	500
Contractual	2,149	2,500	4,000
Capital Outlay		1,000	
Total	114,121	116,300	122,500
County Treasurer			
Salaries	135,270	152,000	157,000
Commodities	113	1,500	2,400
Contractual	12,503	15,000	15,000
Capital Outlay			
Total	147,886	168,500	174,400
County Attorney/Counselor			
Salaries	133,682	138,000	140,000
Commodities	5,633	6,000	6,000
Contractual	16,047	25,000	23,000
Capital Outlay	3,734	4,500	4,500
Total	159,096	173,500	173,500
Register of Deeds			
Salaries	74,588	77,000	82,000
Commodities	3,287	3,900	4,000
Contractual	9,604	11,000	12,530
Capital Outlay			
Total	87,479	91,900	98,530
Courthouse General			
Salaries	62,392	69,000	69,000
Commodities	38,228	60,000	60,000
Contractual	256,076	300,000	300,000
Indigent Defense	71,400	82,000	82,000
Interest Paid on City Tax Refund	2,999		
Capital Outlay		5,000	5,000
Total	431,095	516,000	516,000
District Court			
Salaries			
Commodities	8,661	5,050	5,450
Contractual	25,655	40,418	40,140
Capital Outlay	2,299		1,000
Total	36,615	45,468	46,590
Election			
Salaries	21,924	23,500	27,500
Commodities	630	3,000	4,000
Contractual	17,273	40,000	38,000
Capital Outlay		1,000	1,000
Total	39,827	67,500	70,500
Total - Page 7b	1,081,522	1,248,468	1,271,320

Morris County

2021

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Dispatch			
Salaries	188,854	175,000	205,000
Commodities	1,211	600	1,200
Contractual	2,220	2,000	2,200
Capital Outlay	6,078	7,500	8,000
Total	198,363	185,100	216,400
Sheriff			
Salaries	333,520	320,000	335,000
Commodities	45,138	62,000	62,000
Contractual	29,653	45,000	45,000
Capital Outlay	32,950	5,000	10,000
Total	441,261	432,000	452,000
Jail			
Salaries	49,869	81,000	75,000
Commodities	26,135	24,800	26,500
Contractual	62,459	120,000	100,000
Capital Outlay		5,000	6,000
Total	138,463	230,800	207,500
Emergency Management			
Salaries	19,433	20,500	20,600
Commodities	493	600	600
Contractual	900	3,000	1,000
Capital Outlay			
Total	20,826	24,100	22,200
Public Transportation			
Salaries	108,980	110,000	116,500
Commodities	14,465	20,000	20,000
Contractual	12,998	25,000	22,000
Capital Outlay			
Total	136,443	155,000	158,500
Fair Premium- Appropriation			
	4,000	4,000	4,000
Total	4,000	4,000	4,000
Fair Buildings- Appropriation			
	22,500	22,500	22,500
Total	22,500	22,500	22,500
Conservation- Appropriation			
	27,000	28,000	27,000
Total	27,000	28,000	27,000
Total - Page7c	988,856	1,081,500	1,110,100

Morris County

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**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Services for Elderly- Appropriation			
	76,173	79,011	79,562
Total	76,173	79,011	79,562
Industrial Development- Appropriation			
GMDC	20,000	23,500	18,500
Total	20,000	23,500	18,500
Tourism- Appropriation			
Chamber of Commerce/Tourism	20,000	20,000	17,000
Total	20,000	20,000	17,000
Historical Society- Appropriation			
	10,000	10,000	8,000
Total	10,000	10,000	8,000
Rural Lakes Region- Appropriation			
	5,000	0	0
Total	5,000	0	0
Kansas Legal Services- Appropriation			
	7,000	7,500	7,000
Total	7,000	7,500	7,000
Senior Care Act- (Cthse Contractual)			
NC FH Area Agency on Aging	5,254	6,200	5,892
Total	5,254	6,200	5,892
SOS- (Cthse Contractual)			
	4,000	4,500	4,500
Total	4,000	4,500	4,500
Total - Page7d	147,427	150,711	140,454

Morris County

2021

**FUND PAGE - GENERAL**

Adopted Budget General Fund - Detail Expend	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
CASA- Appropriation			
	4,000	4,000	4,000
Total	4,000	4,000	4,000
Twin Lakes Wraps- Appropriation			
	500	500	500
Total	500	500	500
Tri County Free Fair- Appropriation			
	1,000	1,000	
Total	1,000	1,000	0
Total			
Total	0		
Juvenile Detention			
	17,076	15,600	21,000
Total	17,076	15,600	21,000
Transfer to Employee Benefits			
		101,637	
Total	0	101,637	0
Total	0	0	0
Total	0	0	0
Total - Page7e	22,576	122,737	25,500

Morris County

2021

**FUND PAGE - GENERAL**

Adopted Budget

General Fund - Detail Expend

	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Expenditures:			
Total	0	0	0
Total	0	0	0
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Morris County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget <b>General</b>	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	328,152	560,457	306,261
Receipts:			
Ad Valorem Tax	1,997,362	1,701,976	xxxxxxxxxxxxxxxxxxx
Delinquent Tax	19,842	20,000	20,000
Motor Vehicle Tax	146,310	143,498	129,240
Recreational Vehicle Tax	3,342	3,397	2,899
16/20M Vehicle Tax	12,831	14,435	13,174
Commercial Vehicle Tax	3,330	3,634	2,984
Watercraft Tax	5,886	4,680	0
Gross Earnings (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Mineral Production Tax	40		
Local Alcoholic Liquor			
Compensating Use Tax			
Local Sales Tax	434,912	400,000	400,000
Excise Tax	3		
Transient Guest Tax	15,788	12,000	12,000
Penalties & Interest	-6,518	20,000	20,000
Lake Patrol	23,707	23,000	23,000
Leased Lands	5,305	5,000	5,000
Mortgage Registration Fees		10,000	
Officers Fees	80,529	65,000	65,000
Prisoner Care	3,240	2,000	2,000
Special Auto Transfers	46,098	35,000	35,000
Photo Copies & Fax	4,513	2,600	2,800
Flood Control	2,016		
Heritage Tax			
Public Transportation- KDOT Match	63,121	90,000	60,000
Public Transportation- Fees/Donations	24,381	18,000	18,000
Reimbursed Expenses	59,795		
Miscellaneous Fees	1,519		
Prior Year Canceled Encumbrances			
In Lieu of Taxes (IRB)			
Interest on Idle Funds	112,489	100,000	100,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>3,059,841</b>	<b>2,674,220</b>	<b>911,097</b>
<b>Resources Available:</b>	<b>3,387,993</b>	<b>3,234,677</b>	<b>1,217,358</b>



Morris County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Debt Service	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	30,275	30,275	30,275
Receipts:			
Ad Valorem Tax		0	xxxxxxxxxxxxxxxxxx
Delinquent Tax			
Motor Vehicle Tax			
Recreational Vehicle Tax			
16/20M Vehicle Tax			
Commercial Vehicle Tax			
Watercraft Tax			
In Lieu of Tax (IRB)			
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Receipts</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Resources Available:</b>	<b>30,275</b>	<b>30,275</b>	<b>30,275</b>
Expenditures:			
Principal Payments			25,000
Interest Payments			81,217
Cash Basis Reserve (2021 column)			30,275
Miscellaneous			
Does miscellaneous exceed 10% of Total F			
<b>Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>136,492</b>
Unencumbered Cash Balance Dec 31	30,275	30,275	xxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	0	0	136,492
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			136,492
Tax Required			106,217
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			106,217

CPA Summary
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Morris County

2021

**FUND PAGE - ROAD**

Adopted Budget Road & Bridge	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
<b>Resources Available:</b>	3,167,303	3,305,349	726,288
Expenditures from detail page:			
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
	0	0	0
<b>Subtotal</b>	0	0	0
Salaries	671,974	731,000	731,000
Commodities	1,617,009	1,800,000	1,800,000
Contractual	446,834	400,000	350,000
Capital Outlay	9,872	60,000	60,000
Transfer to Equipment Reserve	100,000	200,000	250,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>2,845,689</b>	<b>3,191,000</b>	<b>3,191,000</b>
Unencumbered Cash Balance Dec 31	321,614	114,349	xxxxxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	2,995,000	3,191,000	3,191,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			3,191,000
Tax Required			2,464,712
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			2,464,712

## CPA Summary

Morris County

2021

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget Special Bridge	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	335,506	476,601	323,411
Receipts:			
Ad Valorem Tax	190,225	569,453	xxxxxxxxxxxxxxxx
Delinquent Tax	1,869	2,000	1,800
Motor Vehicle Tax	12,350	13,411	43,242
Recreational Vehicle Tax	282	317	970
16/20 M Vehicle Tax	1,400	1,349	4,407
Commercial Vehicle Tax	281	340	999
Watercraft Tax	497	437	0
Sale of Materials & Reimbursements	72,550	5,000	5,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>279,454</b>	<b>592,307</b>	<b>56,418</b>
<b>Resources Available:</b>	<b>614,960</b>	<b>1,068,908</b>	<b>379,829</b>
Expenditures:			
Commodities	97,462	95,497	77,639
Contractual	40,897	650,000	540,000
Capital Outlay			
Bond Payments			160,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>138,359</b>	<b>745,497</b>	<b>777,639</b>
Unencumbered Cash Balance Dec 31	476,601	323,411	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	500,000	745,497	777,639
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			777,639
Tax Required			397,810
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			397,810

Adopted Budget County Health	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	1,886	12,322	0
Receipts:			
Ad Valorem Tax	115,310	93,963	xxxxxxxxxxxxxxxx
Delinquent Tax	1,204	1,013	1,000
Motor Vehicle Tax	8,520	8,217	7,135
Recreational Vehicle Tax	195	194	160
16/20 M Vehicle Tax	858	826	727
Commercial Vehicle Tax	194	208	165
Watercraft Tax	343	268	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>126,624</b>	<b>104,689</b>	<b>9,187</b>
<b>Resources Available:</b>	<b>128,510</b>	<b>117,011</b>	<b>9,187</b>
Expenditures:			
Appropriation to MCH (1 mil)	76,188	79,011	79,562
Additional Appropriation to MCH	40,000	40,000	40,000
Potential Appropriation Unpaid		-2,000	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>116,188</b>	<b>117,011</b>	<b>119,562</b>
Unencumbered Cash Balance Dec 31	12,322	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	116,188	119,011	119,562
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			119,562
Tax Required			110,375
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			110,375

CPA Summary
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Morris County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Hospital Maintenance	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,494	14,913	0
Receipts:			
Ad Valorem Tax	149,928	128,433	xxxxxxxxxxxxxxxx
Delinquent Tax	1,567	500	
Motor Vehicle Tax	11,231	10,682	9,753
Recreational Vehicle Tax	257	253	219
16/20 M Vehicle Tax	1,105	1,074	994
Commercial Vehicle Tax	255	271	225
Watercraft Tax	452	348	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>164,795</b>	<b>141,561</b>	<b>11,191</b>
<b>Resources Available:</b>	<b>167,289</b>	<b>156,474</b>	<b>11,191</b>
Expenditures:			
Appropriation to MCH (2 Mil)	152,376	158,100	159,124
Potential Appropriation Unpaid		-1,626	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>152,376</b>	<b>156,474</b>	<b>159,124</b>
Unencumbered Cash Balance Dec 31	14,913	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	152,376	158,100	159,124
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			159,124
Tax Required			147,933
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			147,933

**Adopted Budget**

Noxious Weed	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	119,314	34,780	32,212
Receipts:			
Ad Valorem Tax	5,646	87,732	xxxxxxxxxxxxxxxx
Delinquent Tax	612	500	
Motor Vehicle Tax	4,333	4,000	6,662
Recreational Vehicle Tax	99	100	149
16/20 M Vehicle Tax	447	400	679
Commercial Vehicle Tax	99	100	154
Watercraft Tax	174	100	0
Chemical Sales	53,079	65,000	50,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>64,489</b>	<b>157,932</b>	<b>57,644</b>
<b>Resources Available:</b>	<b>183,803</b>	<b>192,712</b>	<b>89,856</b>
Expenditures:			
Salaries	18,267	25,000	25,500
Commodities	87,036	120,000	120,000
Contractual	4,492	7,500	7,500
Capital Outlay	39,228	8,000	8,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>149,023</b>	<b>160,500</b>	<b>161,000</b>
Unencumbered Cash Balance Dec 31	34,780	32,212	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	205,500	160,500	161,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			161,000
Tax Required			71,144
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			71,144

CPA Summary

Morris County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget	Prior Year	Current Year	Proposed Budget
Employee Benefits	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	80,699	156,431	0
Receipts:			
Ad Valorem Tax	1,140,663	1,023,211	xxxxxxxxxxxxxxxx
Delinquent Tax	12,035	6,000	6,000
Motor Vehicle Tax	88,604	80,970	77,698
Recreational Vehicle Tax	2,024	1,916	1,743
16/20 M Vehicle Tax	8,765	8,144	7,919
Commercial Vehicle Tax	2,017	2,051	1,794
Watercraft Tax	3,564	2,640	0
Excise Tax	2		
Other	286		
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>1,257,960</b>	<b>1,124,932</b>	<b>95,154</b>
<b>Resources Available:</b>	<b>1,338,659</b>	<b>1,281,363</b>	<b>95,154</b>
Expenditures:			
Health Insurance from General Fund		-101,637	
KPERS	222,154	215,000	230,000
Social Security & Medicare	169,581	175,000	176,000
Unemployment	1,901	3,000	3,000
Worker's Compensation	34,481	45,000	41,000
Health Insurance	754,111	945,000	1,019,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>1,182,228</b>	<b>1,281,363</b>	<b>1,469,000</b>
Unencumbered Cash Balance Dec 31	156,431	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	1,223,000	1,301,000	1,469,000
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			1,469,000
Tax Required			1,373,846
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			1,373,846

Adopted Budget	Prior Year	Current Year	Proposed Budget
Mental Health	Actual for 2019	Estimate for 2020	Year for 2021
Unencumbered Cash Balance Jan 1	1,133	5,199	0
Receipts:			
Ad Valorem Tax	69,901	64,916	xxxxxxxxxxxxxxxx
Delinquent Tax	740	200	200
Motor Vehicle Tax	5,458	4,955	4,929
Recreational Vehicle Tax	125	117	111
16/20 M Vehicle Tax	499	498	502
Commercial Vehicle Tax	124	126	114
Watercraft Tax	219	162	0
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>77,066</b>	<b>70,974</b>	<b>5,856</b>
<b>Resources Available:</b>	<b>78,199</b>	<b>76,173</b>	<b>5,856</b>
Expenditures:			
Mental Health Appropriation- Crosswinds	59,000	62,750	62,750
Mental Retardation Appropriation- Hetling	14,000	14,000	7,500
Potential Appropriation Unpaid		-577	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>73,000</b>	<b>76,173</b>	<b>70,250</b>
Unencumbered Cash Balance Dec 31	5,199	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	73,000	76,750	70,250
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			70,250
Tax Required			64,394
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			64,394

CPA Summary

Morris County

2021

**FUND PAGE FOR FUNDS WITH A TAX LEVY**

Adopted Budget Reappraisal	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	3,272	4,559	0
Receipts:			
Ad Valorem Tax	183,251	187,533	xxxxxxxxxxxxxxxx
Delinquent Tax	1,719	1,000	1,000
Motor Vehicle Tax	13,261	13,208	14,240
Recreational Vehicle Tax	303	313	319
16/20 M Vehicle Tax	984	1,328	1,451
Commercial Vehicle Tax	302	335	329
Watercraft Tax	533	431	0
Copies, Maps, Printouts	1,690	1,500	1,500
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>202,043</b>	<b>205,648</b>	<b>18,839</b>
<b>Resources Available:</b>	<b>205,315</b>	<b>210,207</b>	<b>18,839</b>
Expenditures:			
Salaries	145,715	120,750	175,650
Commodities	8,932	7,500	8,000
Contractual	46,109	75,000	30,000
Capital Outlay		8,500	8,000
Potential Taxes Not Collected		-1,543	
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>200,756</b>	<b>210,207</b>	<b>221,650</b>
Unencumbered Cash Balance Dec 31	4,559	0	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	203,500	211,750	221,650
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			221,650
Tax Required			202,811
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			202,811

Adopted Budget Ambulance	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	2,359	17,333	434
Receipts:			
Ad Valorem Tax	137,176	111,555	xxxxxxxxxxxxxxxx
Delinquent Tax	1,439	1,000	1,000
Motor Vehicle Tax	10,113	9,776	8,471
Recreational Vehicle Tax	231	231	190
16/20 M Vehicle Tax	1,038	983	863
Commercial Vehicle Tax	231	248	196
Watercraft Tax	407	319	0
Geary & Wabaunsee County Tax	12,527	10,000	10,000
Interest on Idle Funds			
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Receipts</b>	<b>163,162</b>	<b>134,112</b>	<b>20,720</b>
<b>Resources Available:</b>	<b>165,521</b>	<b>151,445</b>	<b>21,154</b>
Expenditures:			
Appropriation to MCH (1 mil)	76,188	79,011	79,562
Appropriation for Salaries	72,000	72,000	72,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total			
<b>Total Expenditures</b>	<b>148,188</b>	<b>151,011</b>	<b>151,562</b>
Unencumbered Cash Balance Dec 31	17,333	434	xxxxxxxxxxxxxxxx
2019/2020/2021 Budget Authority Amount	148,188	151,011	151,562
Non-Appropriated Balance			
Total Expenditure/Non-Appr Balance			151,562
Tax Required			130,408
Delinquent Comp Rate: 0.0%			0
Amount of 2020 Ad Valorem Tax			130,408

CPA Summary

Morris County

2021

**FUND PAGE FOR FUNDS WITH NO TAX LEVY**

Adopted Budget Solid Waste	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	312,602	318,385	156,385
Receipts:			
Usage Fees	340,522	250,000	300,000
Sale of Scrap & Commodities	46,781	40,000	40,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>387,303</b>	<b>290,000</b>	<b>340,000</b>
<b>Resources Available:</b>	<b>699,905</b>	<b>608,385</b>	<b>496,385</b>
Expenditures:			
Transfer Station- Salaries	41,667	58,000	58,000
Commodities	5,060	6,000	6,000
Contractual	190,181	190,000	195,000
Capital Outlay		30,000	30,000
Recycling Center- Salaries	119,674	108,000	110,000
Commodities	13,963	20,000	20,000
Contractual	6,871	15,000	15,000
Capital Outlay	4,104	25,000	25,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>381,520</b>	<b>452,000</b>	<b>459,000</b>
Unencumbered Cash Balance Dec 31	318,385	156,385	37,385
2019/2020/2021 Budget Authority Amount	444,000	452,000	459,000

**Adopted Budget**

Morris County 911	Prior Year Actual for 2019	Current Year Estimate for 2020	Proposed Budget Year for 2021
Unencumbered Cash Balance Jan 1	319,957	302,850	282,850
Receipts:			
Telephone Tax & Interest	52,919	50,000	50,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total R			
<b>Total Receipts</b>	<b>52,919</b>	<b>50,000</b>	<b>50,000</b>
<b>Resources Available:</b>	<b>372,876</b>	<b>352,850</b>	<b>332,850</b>
Expenditures:			
911 Expense	70,026	70,000	300,000
Cash Forward (2021 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total E			
<b>Total Expenditures</b>	<b>70,026</b>	<b>70,000</b>	<b>300,000</b>
Unencumbered Cash Balance Dec 31	302,850	282,850	32,850
2019/2020/2021 Budget Authority Amount	340,000	300,000	300,000

**CPA Summary**









Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amount Outstanding Jan 1, 2020	Date Due		Amount Due 2020		Amount Due 2021	
						Interest	Principal	Interest	Principal	Interest	Principal
General Obligation:											
Bridge Series 2020	6/8/2020	9/1/2035	2.00	3,300,000	3,300,000	3/1				48,217	
						9/1	9/1			33,000	185,000
Total G.O. Bonds					3,300,000				0	81,217	185,000
Revenue Bonds:											
										/	
Total Revenue Bonds					0				0	0	0
Other:											
Total Other					0				0	0	0
Total Indebtedness					3,300,000				0	81,217	185,000

Morris County

**Schedule of Transfers**

<b>Expenditure Fund Transferred From:</b>	<b>Receipt Fund Transferred To:</b>	<b>Actual Amount for 2019</b>	<b>Current Amount for 2020</b>	<b>Proposed Amount for 2021</b>	<b>Transfers Authorized by Statute</b>
General	Equipment Reserve	537,155	300,000		19-119
General	Capital Improvement Reserve	50,000	25,000		19-120
Road & Bridge	Equipment Reserve	100,000	200,000	200,000	19-119
Special Auto	General	46,098	35,000	35,000	8-145
Total		733,253	560,000	235,000	
Adjustments*					
Adjusted Totals		733,253	560,000	235,000	

\*Note: Adjustments are required only if the transfer is being made in 2020 and/or 2021 from a non-budgeted fund.

## Computation to Determine Limit for 2021

		Amount of Levy
1. Total tax levy amount in 2020 budget	+ \$	<u>6,284,125</u>
2. Library levy in 2020 budget	- \$	<u>                    </u>
Other tax entity levy in 2020 budget	- \$	<u>                    </u>
3. Net tax levy	\$	<u>6,284,125</u>
<b>Percentage Adjustments</b>		
4. New improvements, remodeling and renovations for 2020 :	+ <u>660,588</u>	
5. Increase in personal property for 2020 :		
5a. Personal property 2020	+ <u>2,207,907</u>	
5b. Personal property 2019	- <u>2,509,613</u>	
5c. Increase in personal property (5a minus 5b)	+ <u>0</u>	
	(Use Only if > 0)	
6. Valuation of property that has changed in use during 2020 :	+ <u>239,878</u>	
7. Expiration of property tax abatements	+ <u>0</u>	
8. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+ <u>                    </u>	
9. Total valuation adjustment (sum of 4, 5c, 6, 7, & 8)	<u>900,466</u>	
10. Total estimated valuation July 1, 2020	<u>79,561,735</u>	
11. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	<u>0.0114</u>	
12. Percentage adjustment increase (12 times 3)	+ \$ <u>71,937</u>	
13. Consumer Price Index for all urban consumers for calendar year 2019 (5 year average)	<u>1.80%</u>	
14. Consumer Price Index adjustment (Line 3 times Line 14)	\$ <u>113,114</u>	
15. Total Percentage Adjustments	\$ <u>185,051</u>	

### Revenue Adjustments

16. Property tax revenues for debt service in 2021 budget:		+ <u>106,217</u>
Property tax revenues for debt service in 2020 budget:		- <u>0</u>
Increased property tax revenues spent on debt service		<u>106,217</u>
17. Property tax revenues spent for public building commission and lease payments in the 2021 budget:		+ _____
(Obligations must have been incurred prior to July 1, 2016)		
(Do not include amounts already reported in debt service levy)		
Property tax revenues spent for public building commission and lease payments in the 2020 budget:		- _____
Increase property tax revenues spent on public building commission and lease payments		<u>0</u>
18. Property tax revenues spent on special assessments in the 2021 budget:		+ _____
(Do not include amounts already reported in debt service levy)		
19. Property tax revenues spent on court judgments or settlements and associated legal costs in the 2021 budget:		+ _____
20. Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)		+ _____
and loss of funding from Federal sources after January 1, 2017 in the 2021 budget:		
21. Property tax revenues spent on expenses related to disaster or Federal Emergency in the 2021 budget:		+ _____
22. Law enforcement expenses - 2021 budget:	+ _____	
Law enforcement expenses - 2020 budget:	- _____	
CPI adjustment	1.80% <u>0</u>	
Increased law enforcement expenses in 2021 budget:		+ <u>0</u>
(Do not include building construction or remodeling costs)		
23. Fire protection expenses - 2021 budget:	+ _____	
Fire protection expenses - 2020 budget:	- _____	
CPI adjustment	1.80% <u>0</u>	
Increased fire protection expense in 2021 budget:		+ <u>0</u>
(Do not include building construction or remodeling costs)		
24. Emergency medical expenses - 2021 budget:	+ _____	
Emergency medical expenses - 2020 budget:	- _____	
CPI adjustment	1.80% <u>0</u>	
Increased emergency medical expenses in 2021 budget:		+ <u>0</u>
(Do not include building construction or remodeling costs)		
25. Total Revenue Adjustments		<u><u>106,217</u></u>

**Levies on Behalf of Another Political or Governmental Subdivision**

26. Library Levy - 2021 budget:	+ _____
Other tax entity levy - 2021 budget:	+ _____
Other tax entity levy - 2021 budget:	+ _____
<b>27. Total Levies on Behalf of Another Political or Governmental Subdivision</b>	<b>+ _____ 0</b>
28. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+ _____
<b>29. Total Computed Tax Levy</b>	<b>_____ 6,575,393</b>

If the Total Computed Tax Levy *is* sufficient for the county, then no additional computations are required. The county will use the Total Computed Tax Levy as the budget year tax limit.

If the Total Computed Tax Levy is *not* sufficient for the county, then complete the computations on Excel tab 'Comp2' to determine if the county is exempt from the election requirement.

## Other Tax Levy Limitation Tests

### Property Decline Test

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2017 Tax Levy (Less Levy for other Governmental Units)	
2018 Tax Levy (Less Levy for other Governmental Units)	None
2019 Tax Levy (Less Levy for other Governmental Units)	None
2020 Tax Levy (Less Levy for other Governmental Units)	None

Average Tax Levy (last three years)	#DIV/0!
CPI Adjustment	#DIV/0!
Average Tax Levy Adjusted by CPI	#DIV/0!

2021 Total Tax Levy (Less Levy for Other Governmental Units)

**Exemption from Election Requirement** **#DIV/0!**

"

### Lost Valuation Test

Assessed Valuation Loss

2021 Tax Levy (Less Levy for other Governmental Units)	
2020 Tax Levy (Less Levy for other Governmental Units)	
Change in Levy	0

CPI Adjustment	113,114
2021 Mill Rate (Less Mills for other Governmental Units)	

Loss of Assessed Valuation Multiplied by 2021 Mill Rate	0
Total Adjustment for Loss of Assessed Valuation	113,114

**Exemption from Election Requirement** **Yes**





## Input Sheet for County1 Budget Workbook

**Enter county name followed by "County":**

Morris County

**Enter year being budgeted (YYYY):**

2021

### CPI Percentage - 5 Year Average

**1.80%**

CPI Percentage - Preceding Year

**1.80%**

**Enter the following information from the sources shown. This information will flow throughout the budget worksheets to the appropriate locations.**

**Note: All amounts are to be entered as whole numbers only.**

The input for the following comes directly from the -1 Budget, Certificate Page:

**\*If amended, then use the amended figures.\***

[illegible]

Total Tax Levy Funds Levy Amounts and Levy Rates for 2020 Budget	6,284,125	79.744
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Other non-tax levy fund names:

Solid Waste	452,000
Morris County 911	300,000

Total Expenditures for 2020 Budgeted Year	9,798,398
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Non-Budgeted Funds-A

1	Equipment Reserve
2	Capital Improvement
3	Diversion
4	Register of Deeds Technology
5	Treasurer Technology

Non-Budgeted Funds-B

1	Clerk Technology
2	Public Building Commission
3	
4	
5	

Non-Budgeted Funds-C

1	
2	
3	
4	
5	

Non-Budgeted Funds-D

1	
2	
3	
4	
5	

County's Final Assessed Valuation for 2020 (November 1,2019 Abstract):	78,803,345
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Total Tax Levied (2019 budget column)	6,095,699
Assessed Valuation (2019 budget column)	76,115,476

<b>From the 2020 Budget, Budget Summary Page:</b>	
Outstanding Indebtness, January 1:	
G.O. Bonds	
Revenue Bonds	
Other	
Lease Purchase Principal	